PS

Secrt. II-37—45,000—8-11-34

Revenue **(193 5) Department.**

HS SERIES.

G.O. No.	1099
DATED	1-5-1935

[Despatch Abstract.]

Assessment - Land Revenue (South Kanara) - Suspensions - Increm
emissions - Adjustment - Exclusion of special increment

Revenue **DEPARTMENT.** C.F. 31

CURRENT No. 2384E

Received 23 APR 1935 19 . Registered 26.4.35 19

Subject.

Assessment- Land revenue -(South Kanara)- suspensions - adjustment with increment remission - exclusion of special increment remission for increases due to reclassification- Collector's proposal approved.

ENCLOSURES.
No.
Spare copies

Misc.. No.1561

Station Madras *Dated the* 24th April 35 19

From M.K.Vellodi Esq.,I.C.S.,
Joint Secretary,

~~The~~ Board of Revenue, Land Revenue & ~~Revenue~~ Settlement, ~~etc.~~ ~~Separate Revenue.~~

M.R.Ry.Diwan Bahadur N.Gopalaswami Ayyangar Avl.,
~~Resolution~~ Commr.of Land Revenue and Sett.-
~~Reference.~~

Read the following:-

If 3-5 mfr

Letter from E.M.Gawne Esq., I.C.S., Collector of South Kanara, No.Ref.5030-34-A5 dated 10-4-35.

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Resolution-

In the circumstances reported,the Board agrees with the Collector and directs that the special increment remission granted on account of reclassifying a field from dry to wet or garden as distinguished from that granted on account of percentage enhancement should not be taken into account for the purpose of the penultimate sentence of para 2

of

(E) 2/-4

of G.O.68 Revenue, dated 10-1-35.

(True Extract)

for Joint Secretary.

To the Collector of South Kanara.

✓ Copy to the Secretary to Government.Revenue Deptt.

M.D. 24-4

Wk 25/4

3

Copy of letter from E.M.Gawne Esq., I.C.S.,Collector of South Kanara, No.Ref. 5030-34-A5 dated 10-4-35:-

Refce.- G O.No. Press 68 dated 10-1-35. (E)
,, 42 Revenue,dated 5-1-35. (F)
,, Ms.741 dated 25-3-1935. (G)
Special Settlement officer's letters R.O.C. 928-35-5 dated 4th April 1935 and 6th April 1935.

(E) In G.O.No.Press 68 Revenue Department dated 10th January 1935,the Government have sanctioned land revenue suspensions for South Kanara at one and three quarter annas in the rupee in respect of wet lands, two annas in respect of garden lands and one anna in respect of dry lands of the land revenue as sanctioned at the resettlement less the amount covered by the increment remissions sanctioned in G.O. No.42 Revenue, dated 5-1-35. They have further ordered in the penultimate sentence of para 2 of G.O. No.68 that where the amount of increment remission already sanctioned exceeds the amount that would otherwise be suspended at the above rates, only the increment remissions will be granted and no amount will be suspended. A doubt has arisen between the Settlement officer and myself as to the precise meaning of this last sentence.

Fx 10-11 (F)
p 2 (E)

2. The suspensions are being worked out at the appropriate rates on wet,garden and ddry lands. The net result is found to be that on each rupee of old assessment of wet,the resettlement increase is 2 annas and this is to be remitted in full this year, 1 anna 6pies as increment remission and 6 pies as suspension. On each rupee of garden assessment, the resettlement increase is 2 annas. 1 anna 6 pies is remitted as increment

increment remission this year and 9 pies as suspension. There is no resettlement increase on dry lands and there is one anna in the rupee suspension.

3. But in the case of dry lands converted to garden and wet during the currency of the Settlement, the resettlement has effected reclassification to garden and wet as a preliminary to resettlement. Here the increased assessment is 200 % or 300 % of the old assessment. Accordingly in such cases the Government have granted special increment remission in G.O.42 (para 12) so that the full assessment may not be due till 8 or 10 years have elapsed. 4-3-4(F)

If however following the logical interpretation of the penultimate sentence of para 1 above, there is to be no suspension of revenue where the total increment remission exceeds the amount that may be suspended, the result of the existence of a reclassified field in a patta will be that the special increment remission on that one field in the first year will equal a large amount of suspension of revenue on the remaining wet and garden and dry fields. If therefore considering a patta as a whole there is to be no suspension - where the total amount of increment and special increment remission is more than the suspension, the policy underlying the special increment concession will be frustrated. What the ryot gains in special increment remission on one field, he will lose in getting no suspension on his other fields.

4. A practical example has been worked out below:-

Patta 68 Adyapadi

A

	Revenue assessment.	Resettlement.	Amount to be collected this year.	Increment remission.	Suspension
Garden.	1 3	1 5	1 3	0 2	
Wet.	260 0	292 3	267 13	25 6	7-3-0
Dry.	3 14	3 14	3 14		- - -

In addition to this there is a reclassified field in this

patta

patta.-

B

1	2		3	
Revenue assessment as dry.	Reclassified.		Resettlement enhancement on Rs.15/10.	Total resettlement demand.
4 12	Garden.	5 6 0	10	6 0
	Wet.	10 4 0	1-5	11 9
		15 10 0	1 15	17 9

The ordinary increment remission on col.3 is Rs.1 8 0 and only 7 annas has to be collected this year. The special increment remission as worked out on the reclassified amount of Rs. 15-10-0, is Rs. 9-11,so that in the first year instead of Rs.15-10-0,the assessment payable on the field is Rs.5-15-0 (plus 7 annas)

Thus on this field a special increment remission of Rs.9-11-0 is given, whereas the total suspension on other fields in the patta as worked out in table A is Rs. 7-7-0. If total remission due on the patta is counted,no suspension at all becomes due.

5. I submit that the Government probably were not aware that suspension of revenue and increment remission would work out in this way. It would be fair in the circumstances to hold that the suspension of revenue due on a patta shall not be affected by the special increment remission given on account of reclassified fields.

6. The work of ascertaining increment remission,special increment remission and suspension is confusing and it has to be done now at great pressure. I request that the very early orders of Government may be obtained on this point. The issue of orders is hung up as it is no use issuing partial instructions to the Village officers.

7

Rev Dept

A

Subject :- Assessment Land Rev (South Kanara) — Suspensions - Increase remissions — Exclusion of special increment remission for increases due to reclassification

[C No 2384 E/35] From the Board of Rev (LRS) Mis 1561 & 24 4/35

To under secy.

Please see the BP in the CF

2/. The Collr of South Kanara has pointed out that the orders in paragraph 2 of Go 68 Rev & 10.1.35 regarding the effect of increment remissions on suspensions sanctioned in that order would ~~work out~~ cause hardship in cases where there has been reclassification of fields in holdings. He therefore suggested that it would be fair to hold that the suspension of revenue due on a patta under the orders in Go 68 Rev & 10.1.35 should not be affected by the special increment remission granted on account of reclassification. The Board of Rev has accepted the Collr's proposal

H.3-5-CF

P 27/E

para 5 P 5-CF

(E)

H CF

3/. Draft order recording the BP is submd for approval. Finance may see

Remp 2384 E/35-1
1.5-35

30.4.35 Finance

1.5.35

1.5.35

8 A

Finance (Sheets)

Under the ballectors proposed the special suspension will be higher than what it should have been under the orders as they stand. The circumstances of Kanara are special this ~~year~~ owing to the introduction of resettlement

L5023 Accts

Fin Sec. L5023 Accts
8.5.35

Revs 5/122 E
9.5.35

Secret to me

Revenue

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..	11/5	
When examined..		
When signed ..		
When despatched.		

SUBJECT:—

READ AGAIN Section 42 Rev, dated 5- 1- 1935. (F)
Section 60 Rev " 10- 1- 1935 (E)
" " Section 741 Rev " 25- 3- 1935 (G)

READ *ALSO*:—

C No. 23848/35 From the Board of Rev (Mly) No. 1561, dated 26.4. 1935.

" " " " " 19.

" " " " " 19.

Order ~~Resolution~~ Ms. Rent. No. 1099, dated 11 — 5 — 1935.

E See M°
for Docket &
return to O-G. urgently
4/5
10/5

Recorded.

4/5
1.5.35

18
30.4.35

(45)

1.5.35

TO,

The Board of Rev. (Lds) Q to
Finance Deptt - A to

Van
Dpd. by Messenger
Dpr.'s Initials
193